

# **Goods and Services Tax (General) (Amendment) Regulations 2000**

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## **GOODS AND SERVICES TAX ACT (CHAPTER 117A)**

### **GOODS AND SERVICES TAX (GENERAL) (AMENDMENT) REGULATIONS 2000**

In exercise of the powers conferred by sections 20(4) and 86(1) of the Goods and Services Tax Act, the Minister for Finance hereby makes the following Regulations:

#### **Citation and commencement**

1. These Regulations may be cited as the Goods and Services Tax (General) (Amendment) Regulations 2000 and shall come into operation on 7th January 2000.

#### **Amendment of regulation 37**

2. Regulation 37 of the Goods and Services Tax (General) Regulations (Rg 1) is amended —

- (a) by deleting the word “Paragraph” in the 1st line of paragraph (4) and substituting the words “Subject to paragraph (5), paragraph”; and
- (b) by inserting, immediately after paragraph (4), the following paragraph:

“(5) Where any land is supplied to a taxable person with any